

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>MOUNT AYR</div> <div>CITY OF <u> MOUNT AYR </u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16208000800000</div> <div>Mount Ayr City Clerk</div> <div>200 South Taylor Street</div> <div>Mount Ayr, Iowa 50854</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		618,710		618,710	619,389
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		618,710		618,710	619,389
Delinquent property taxes		0		0	
TIF revenues		20,754		20,754	22,414
Other city taxes		168,022	0	168,022	191,306
Licenses and permits		6,341	0	6,341	5,950
Use of money and property		50,254	0	50,254	55,284
Intergovernmental		386,141	110,521	496,662	669,041
Charges for fees and service		43,809	1,286,748	1,330,557	1,382,630
Special assessments		0	0	0	0
Miscellaneous		33,993	0	33,993	56,333
Other financing sources		304,787	0	304,787	1,416,348
Total revenues and other sources		1,632,811	1,397,269	3,030,080	4,418,695
Expenditures and Other Financing Uses					
Public safety		310,275	0	310,275	329,379
Public works		150,640	0	150,640	406,500
Health and social services		0	0	0	0
Culture and recreation		213,559	0	213,559	212,258
Community and economic development		100,681	0	100,681	264,299
General government		144,873	0	144,873	156,535
Debt service		222,620	0	222,620	224,412
Capital projects		142,567	0	142,567	1,110,000
Total governmental activities expenditures		1,285,215	0	1,285,215	2,703,383
Business type activities		0	1,320,763	1,320,763	1,463,037
Total ALL expenditures		1,285,215	1,320,763	2,605,978	4,166,420
Other financing uses, including transfers out		154,766	0	154,766	166,348
Total ALL expenditures/And other financing uses		1,439,981	1,320,763	2,760,744	4,332,768
Excess revenues and other sources over (Under) Expenditures/And other financing uses		192,830	76,506	269,336	85,927
Beginning fund balance July 1, 2014		1,811,925	432,365	2,244,290	1,155,986
Ending fund balance June 30, 2015		2,004,755	508,871	2,513,626	1,241,913
<div>Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 2,055,000	Other long-term debt		\$ 0
Revenue debt		\$ 2,104,746	Short-term debt		\$ 58,738
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 3,271,298
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			09/17/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Pamella Poore		→	641	464-2402	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF MOUNT AYR						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	361,576	83,538		173,596			618,710			618,710	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	361,576	83,538		173,596	0		618,710		T01	618,710	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	361,576	83,538		173,596	0	0	618,710			618,710	6				
7	TIF revenues			20,754				20,754		T01	20,754	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0								
13	Hotel/motel tax	31,230						31,230		T19	31,230	13				
14	Other local option taxes		136,792					136,792		T09	136,792	14				
15	TOTAL OTHER CITY TAXES	31,230	136,792	0	0	0	0	168,022	0		168,022	15				
16	Section B - LICENSES AND PERMITS	6,341						6,341		T29	6,341	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest							0		U20	0	18				
19	Rents and royalties	21,100	27,505					48,605		U40	48,605	19				
20	Other miscellaneous use of money and property	1,649						1,649		U20	1,649	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	22,749	27,505	0	0	0	0	50,254	0		50,254	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants	9,375	49,864					59,239	28,189	B50	87,428	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32	Fire Department Grants	26,514						26,514			26,514	32				
33	Total Federal grants and reimbursements	35,889	49,864	0	0	0	0	85,753	28,189		113,942	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MOUNT AYR		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		175,835					175,835		C46	175,835	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	20,911	4,845	571	9,992			36,319		C89	36,319	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0	82,332	C89	82,332	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	3,405	789	568	1,685			6,447		C89	6,447	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	24,316	181,469	1,139	11,677	0	0	218,601	82,332		300,933	60
61												61
62	Local grants and reimbursements											62
63	County contributions	2,500	7,000					9,500			9,500	63
64	Library service	21,124						21,124		D89	21,124	64
65	Township contributions	36,499						36,499		D89	36,499	65
66	Fire/EMT service							0		D89	0	66
67	Revolving Loan Payments	12,164						12,164		D89	12,164	67
68	Fire Dept Special Projects	1,500						1,500			1,500	68
69	Loch Ayr Lake Projects		1,000					1,000			1,000	69
70	Total local grants and reimbursements	73,787	8,000	0	0	0	0	81,787	0		81,787	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	133,992	239,333	1,139	11,677	0	0	386,141	110,521		496,662	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	477,574	A91	477,574	73
74	Sewer							0	608,248	A8Ø	608,248	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	200,926	A81	200,926	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MOUNT AYR		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	30,170						30,170		A61	30,170	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Refunds	13,639						13,639			13,639	103
104	TOTAL CHARGES FOR SERVICE	43,809	0	0	0	0	0	43,809	1,286,748		1,330,557	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	2,392	29,133					31,525		U99	31,525	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	2,468						2,468		U30	2,468	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	4,860	29,133	0	0	0	0	33,993	0		33,993	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF MOUNT AYR						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	604,557	516,301	21,893	185,273	0	0	1,328,024	1,397,269		2,725,293	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	150,021						150,021		NR	150,021	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	107,200	3,000		9,197			119,397			119,397	127				
128	Internal TIF loans and transfers in				35,369			35,369			35,369	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	257,221	3,000	0	44,566	0	0	304,787	0		304,787	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	861,778	519,301	21,893	229,839	0	0	1,632,811	1,397,269		3,030,080	132				
133												133				
134	Beginning fund balance July 1, 2014	318,254	319,360	37,765	34,136	1,102,410	0	1,811,925	432,365		2,244,290	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,180,032	838,661	59,658	263,975	1,102,410	0	3,444,736	1,829,634		5,274,370	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014						CITY OF MOUNT AYR						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	122,758	38,010					160,768		E62	160,768	2				
3	Purchase of land and equipment							0		G62	0	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction		68,616					68,616		F04	68,616	7				
8	Emergency management — Current operation							0		E89	0	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation		2,940					2,940		E59	2,940	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	77,802						77,802		E24	77,802	13				
14	Purchase of land and equipment							0		G24	0	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation							0		E66	0	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	123						123		E32	123	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation	26						26		E89	26	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	200,709	109,566	0	0	0	0	310,275			310,275	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF MOUNT AYR						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	58,995	49,404					108,399		E44	108,399	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation		36,669					36,669		E44	36,669	48				
49	Traffic control safety — Current operation							0		E44	0	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation							0		E44	0	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation	5,572						5,572		E01	5,572	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	64,567	86,073	0	0	0	0	150,640			150,640	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF MOUNT AYR							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF MOUNT AYR						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	42,021	3,781					45,802		E52	45,802	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	1,000						1,000		E61	1,000	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	43,874	421					44,295		E61	44,295	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction	2,385						2,385		F61	2,385	129				
130	Recreation — Current operation	62,832	2,694					65,526		E61	65,526	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	20,520						20,520		E03	20,520	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium		22,945					22,945		E61	22,945	135				
136	Other culture and recreation		11,086					11,086		E61	11,086	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	172,632	40,927	0	0	0	0	213,559			213,559	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	23,364						23,364		E89	23,364	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation		55,424					55,424		E50	55,424	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			21,893				21,893		E89	21,893	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	23,364	55,424	21,893	0	0	0	100,681			100,681	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued CITY OF MOUNT AYR						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	11,300	890					12,190		E29	12,190	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	43,975	24,507					68,482		E23	68,482	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	5,583						5,583		E25	5,583	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	18,618						18,618		E31	18,618	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	40,000						40,000		E89	40,000	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	119,476	25,397	0	0	0	0	144,873			144,873	176
177	Section G — DEBT SERVICE				222,620			222,620			222,620	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	222,620	0	0	222,620			222,620	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	2015 Street Improvement Project					140,719		140,719			140,719	184
185								0			0	185
186	Streetscape/Signage Project					1,848		1,848			1,848	186
187	Subtotal Regular Capital Projects	0	0	0	0	142,567	0	142,567			142,567	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	142,567	0	142,567			142,567	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	580,748	317,387	21,893	222,620	142,567	0	1,285,215			1,285,215	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF MOUNT AYR					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								472,386	E91	472,386	198
199	Purchase of land and equipment									G91	0	199
200	Construction								46,948	F91	46,948	200
201	Sewer and sewage disposal — Current operation								633,618	E80	633,618	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								167,811	E81	167,811	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF MOUNT AYR		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment											239
240	Construction											240
241												241
242	Enterprise Debt Service											242
243	Enterprise Capital Projects											243
244	Enterprise TIF Capital Projects											244
245	Internal service funds — Specify											245
246												246
247												247
248												248
249												249
250												250
251	TOTAL BUSINESS TYPE ACTIVITIES	1,320,763										251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	580,748	317,387	21,893	222,620	142,567	0	1,285,215	1,320,763		2,605,978	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out	92,079	27,318					119,397		NE	119,397	255
256	Internal TIF loans/repayments and transfers out			35,369				35,369			35,369	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	92,079	27,318	35,369	0	0	0	154,766	0		154,766	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	672,827	344,705	57,262	222,620	142,567	0	1,439,981	1,320,763		2,760,744	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	182,127	493,956	2,396	41,355	959,843		1,679,677			1,679,677	264
265	Committed							0			0	265
266	Assigned	50,000						50,000			50,000	266
267	Unassigned	275,078						275,078			275,078	267
268	Total Governmental	507,205	493,956	2,396	41,355	959,843	0	2,004,755			2,004,755	268
269	Proprietary								508,871		508,871	269
270	Total ending fund balance June 30, 2015	507,205	493,956	2,396	41,355	959,843	0	2,004,755	508,871		2,513,626	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,180,032	838,661	59,658	263,975	1,102,410	0	3,444,736	1,829,634		5,274,370	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF MOUNT AYR

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 0
Health.....	M32 0
Highways.....	M44 0
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 0
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 0

Purpose	Amount paid to State
Highways.....	L44 \$ 0
All other.....	L89 \$ 0

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	399,845

Total salaries and wages paid.....

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 52,367	29U \$	39U \$ 11,644	49U \$	49U \$	49U \$ 40,723	49U \$	I91 \$ 2,708
2. Sewer utility	19U 1,890,000	29U	39U 130,000	49U	49U	49U 1,760,000	49U	I89 61,425
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. 2010 Refunding	19U 360,000	29U	39U 95,000	49U 265,000	49U	49U	49U	I89 10,628
10. 2013 Refunding	19U 775,000	29U	39U 55,000	49U 720,000	49U	49U	49U	I89 17,428
11. SRF Booster Station	19U 283,564	29U 35,459	39U 16,000	49U	49U	49U 304,023	49U	I89 6,316
12. 2014 Street Improvements	19U 1,100,000	29U	39U 30,000	49U 1,070,000	49U	49U	49U	I89 14,315
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	4,460,931	35,459	337,644	2,055,000	0	2,104,746	0	112,820

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$ 12,930
Outstanding as of JUNE 30, 2015	64V \$ 58,738

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	65,425,967	x .05 = \$	3,271,298

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		2,513,626	2,513,626

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)